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Innovation, convergence and argument without end in accounting history

by

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Abstract

Purpose – The paper seeks to review the accounting history content of *Accounting, Auditing & Accountability Journal (AAAJ)* over the last 20 years and to identify distinctive research themes therein. Observations and suggestions are offered in relation to future accounting history research.

Design/methodology/approach – The study comprises an analysis of the content of *AAAJ* and related literature.

Findings – Histories appearing in *AAAJ* have focussed on technical issues, accounting in business organisations, cost and management accounting, accounting historiography, professionalisation, and socio-cultural studies of accounting. The journal has been an important medium for the pursuit of interdisciplinarity, the promotion and practical application of new research methods, methodological pluralism, and searches for convergence in historical debates.

Research limitations/implications – The paper discusses the potential for advancing established research agendas in accounting history and identifies some new subjects for investigation by accounting historians.

Originality/value – It is suggested that while methodological innovation and plurality are to be applauded the sustained application of new approaches should also receive greater encouragement. Searches for rapprochement in accounting history debate run the risk of stultifying historical controversy. It is argued that histories of management accounting, gender, class, professionalisation are far from ‘complete’ and should be reignited through the adoption of broader theoretical, temporal and spatial parameters. An emphasis on the performative aspects of accounting in socio-cultural histories is encouraged as is clearer recognition of significance of contemporary understandings of the boundaries of accounting. Also emphasised is the desirability of more indigenously sensitised histories of the profession, greater engagement with the ‘literary turn’, and a renewed commitment to interdisciplinarity.

Keywords Accounting history, Trends, Subject matter, Research directions

Paper type General review

Introduction

It was suggested by the organisers of the 5th Asia Pacific Interdisciplinary Research on Accounting Conference (APIRA) 2007 that the series of contributions prepared by plenary speakers to mark two decades of *AAAJ* should comprise reviews and critiques of the subject area allotted. Each review and critique would engage with the whole literature, noting the particular contribution of the journal. Papers would contain an outline the state of the sub-discipline, a discussion of its relevance to accounting and policy making and an exploration of avenues for future research. For the accounting

historian this remit causes a certain amount of angst because discussion of such themes has become rather congested terrain, particularly in recent years. The legitimacy of accounting history research and its contribution to policy making has been ably argued by earlier generations of accounting historians (see for example, Carnegie and Napier, 1996). Neither is there a shortage of reflective pieces on the current state of accounting history research. Since 2000 a number of leading practitioners of the discipline have displayed a tendency to look inwards. The resultant literature has satisfied curiosity about what detonated the ‘explosion’ of academic endeavour in accounting history during recent decades, identified shifting research directions, and celebrated the amassment of knowledge in the sub-field (Carmona, 2006; Edwards, 2004; Napier, 2006).

But recent introversion in accounting history also reflects unease about the craft in the wake of the ‘golden 1990s’ (Carmona and Zan, 2002). There have been signs of intellectual exhaustion and searches for new avenues of enquiry as combatants have seemingly withdrawn from former battle zones (Walker, 2006a). Mounting concern has been expressed about the apparent structural decline of accounting history in the US - one of its traditional heartlands (Fleischman and Radcliffe, 2003, 2005), the narrowness of the temporal and spatial subjects of study, and the apparent disinclination to engage with the constituent disciplines of accounting and history (Guthrie and Parker, 2006; Walker, 2005). Moreover attempts to render the institutions of the sub-field accessible to new communities of scholars practicing outside the Anglophone world and operating within different traditions of historical research have met with a degree of frustration (Carmona, 2004).

The principal shifts in the subjects of accounting history research since the advent of *AAAJ* in 1988 have also been identified elsewhere. In summary, there has been a decline in studies of double entry bookkeeping and financial accounting, and an expansion of work on accounting historiography, the emergence and development of cost and management accounting, the professionalisation of accounting, biographical studies, and accounting in particular sectors such as the railways (Anderson, 2002; Carnegie and Potter, 2000; Edwards, 2004; Fleischman and Radcliffe, 2005; Napier, 2006). The last few years have witnessed a return to some familiar themes such as accounting and capitalism, accounting and government, accounting in ancient civilizations and (post-Enron) histories of corporate collapse. Some relatively new ventures have also emerged of late. These include accounting and the military, literature and religion; accounting in social institutions; the role of accounting in imperialism and the exploitation of indigenous peoples; and the emancipatory potential of accounting (Walker, 2006a). As is revealed in subsequent sections of this paper most of these shifts have been evident in the content of *AAAJ*.

Given its intrusion in a crowded space the current offering departs from the expansive agenda suggested to plenary speakers by the organisers of APIRA and focuses more narrowly on accounting history in the pages of *AAAJ*. The paper discusses the principal subject areas of accounting history research in the journal and identifies some distinctive themes and approaches therein. These reflections inspire a number of thoughts and observations about accounting history research more generally. For each subject area identified, the paper offers some critique and discusses opportunities for advance in the future. In the latter venture the author acknowledges that he has no authority to prescribe research directions or identify the subjects that matter, and

recognises that accounting historians will pursue their own interests and deploy their own approaches and modes of analysis.

In their introductory editorial to the new journal Guthrie and Parker (1988) asserted that *AAAJ* would publish papers which offered “critical and historical perspectives of current issues and problems in accounting and auditing”. This object was manifested in the inaugural issue by a contribution by Tinker and Neimark (1988), described by the authors as an exercise in ‘critical new history’. Tinker and Neimark’s analysis of the annual reports of General Motors using content analysis and their critique of Chandlerian economic rationalism, served as a marker of innovative intent. It suggested that a particular feature of accounting history in *AAAJ* would be the exploration of alternative theoretical approaches and the deployment of new methodologies. In addition to innovation *AAAJ* has also been characterised by its endorsement of interdisciplinarity, the encouragement of historiographical debate and the search for co-existence in major areas of dispute. These attributes represent important achievements but, as discussed in the following review of the accounting history themes appearing in *AAAJ* since 1988, they may not always be cause for unbridled celebration.

Some rare excursions to the technical core and the business arena

A number of commentators on the shifting subject matter of accounting history research have discerned a decline of studies on traditional themes such as double entry bookkeeping and financial accounting (Edwards, 2004; Anderson, 2002; Walker, 2006a). This is partly reflected in the pages of *AAAJ*. However there have

been a number of contributions to the journal on financial accounting theory and practice, regulation and auditing - and the site in which accounting historians conventionally pursued their research, the business organisation. In relation to theory early papers explored texts in the development and scientisation of critical accounting theory in mid-twentieth century Japan (Tanaka, 1990), the significance of debates on accounting theory in interwar Germany (Graves, 1992), and the shift from the primacy of the balance sheet to the income statement in 1920s and 30s USA (Buckmaster and Jones, 1997).

Histories of accounting regulation and auditing have tended to resonate with contemporary issues and developments and have particular relevance to policy making. Hooper et al (1993) examined the inadequacy of accounting and audit regulation as a factor in corporate failure in New Zealand during the late nineteenth century. Some histories of regulatory agencies have had wider implications. For example, in their study of FASB Young and Mouck (1996) invoked Hayden White, a founding postmodernist historian, to emphasise the utility of history for developing accounting agendas in the present and future.

Researchers of audit history have investigated pre-modern regulation and concepts (Mills, 1990); the ongoing character of fundamental issues in auditing such as independence, reporting, litigation and regulation (Chandler and Edwards, 1996) and episodes of audit failure (Matthews, 2005). Research which utilises business records to revisit extant historical debates and introduce historians to accounting in previously unexplored sectors include McCartney and Arnold's (2003) re-examination of

accounting practices in the ‘great railway swindle’ and Carnegie’s (1995) study of pastoral accounting in nineteenth century Victoria.

The great costing debate

Histories of the emergence of cost and management accounting were a major focus of accounting history debate during the 1990s (Fleischman and Radcliffe, 2003, 2005). It was in this arena that the discourses on economic rationalist, labour process and Foucauldian approaches to history were empirically tested. Among the general accounting journals *AAAJ* was a significant medium for this debate. An important controversy surfaced in the journal in 1993-1994. In a reassertion of the role of the historian as an objective netter of facts and discoverer of truths Tyson (1993) criticised Foucauldian interpretations of the history of costing in the US (and at the Springfield Armory in particular) as doctrinaire and unsubstantiated by the contents of the archive. Tyson’s assault provoked Hoskin and Macve (1994) to re-examine their disciplinary thesis against primary and secondary sources. Not surprisingly they identified material which validated their power-knowledge framework. This venture serves to confirm that the one accepted truth in historical research is that all evidence is subject to multiple interpretations.

By the time the special issue on ‘Accounting History into the Twenty-First Century’ appeared in *AAAJ* in 1996 there were signs of mounting discomfort among accounting historians with dogmatic adherence to singular analytical frameworks. This was particularly the case among scholars associated with economic rationalism.

Fleischman and Tyson (1996) now conceded that Foucauldian concepts enriched their

investigation of the impact of inside contracting on the development of cost accounting in the US. Boyns and Edwards (1996) offered “a non-disciplinary view” which encouraged receptivity to a variety of context-specific motivations for the introduction of management accounting systems in different places, a stance later exemplified in their case study approach to histories of costing implementation (Edwards et al, 2002). Boyns and Edwards (1996) concluded that “One way forward...is not to attempt to replace the traditional historical approach by either Foucauldian, Marxist or any other approaches, but rather to find a balanced approach which allows all types of history to flourish and contribute to informed discussion between historians with differing viewpoints”.

The search for points of convergence between adherents to the three principal paradigms culminated in a new focus on scientific management. Fleischman (2000) observed the Foucauldian power-knowledge resonances in didactic Taylorism, the relevance of labour process theory in employee resistance to its application and employer’s rejection of scientific management as confirmation of economic rationalist behaviour. The retreat from the frontline was exemplified in Fleischman’s (2000) submission that: “I am committed to the idea that paradigms are valuable for explaining the theoretical predispositions of the historian, but that no single paradigm can explain every event in accounting history with sufficient power to constitute the whole story”.

The acceptance of multi-paradigmatic interpretations which emerged in the mid-late 1990s has lessened combative ardour in histories of cost and management accounting in recent years. This may be cause for regret. Several of the principal belligerents

have moved to new subjects of enquiry. But this migration does not mean that puzzles are solved, paradigmatic frameworks exhausted or research sites depleted. Other studies in *AAAJ* indicate the scope for exploring the great costing debate in new spatial, temporal and sectoral arenas. Walker and Mitchell's (1996) study of uniform costing revealed that employer and labour discourses about the motives and impacts of management accounting were visible in craft industries as well as large scale industrial enterprises. Jeacle's (2003) study of costing prescriptions for Georgian house building and the comprehensive investigation of accounting for labour in slave plantations by Tyson et al (2004) are indicative of new research sites beyond the factory. It has to be said that all of the papers in *AAAJ* on the history of cost and management accounting concern British and American sites. Elsewhere research is uncovering diverse organisational experiences, particularly in France, Spain and Italy (Walker, 2006a).

Recent reviews of the history of cost and management accounting confirm the scope for future research in this field and participation in ongoing debates, particularly by widening the temporal and spatial parameters of investigation, moving beyond the tripartite configuration of paradigms and assuming greater receptivity to the situated nature of costing development. For example, Boyns and Edwards (2007) have extended their scope to pre-industrial settings and assert that the "jury is still out" in relation to some key issues in the history of cost and management accounting in Britain. They also point to the existence of archival resources which remain largely unexplored. Carmona (2007) suggests revised periodisations and the importance of socio-political and religious influences when seeking explanations for costing implementation in continental Europe. Okano and Suzuki (2007) similarly point to the

impact of socio-cultural influences and collectivism in shaping the implementation of western costing techniques in Japan.

Searches for commonality and plurality in accounting historiography

The quest for plurality and co-existence which emerged after the initial skirmishes in the great costing debate (as played out in *AAAJ*) have also characterised a number of contributions to the journal on the subject of accounting historiography. Authors have attempted to reveal commonalities between ‘traditional’ and ‘new’ accounting historians, particularly in the *practice* of historical research and writing. As Carnegie and Napier (1996) observed in their much quoted retrospective and prospective of the sub-field, “in their substantive work, rather than in their polemics, the differences between the various “schools” are often more of degree than kind”. The authors’ encouragement of contextualised studies, informed by theory but grounded in the archive offered a practical formula for the restoration of harmony between practitioners of the ‘new’ and ‘old’ accounting history. Funnell (1996) also cooled the fevered temperature by eloquently reminding combatants that “the new accounting history is not as yet some wayward post-modern history libertine which has come to wreak improvident havoc. The different frameworks of interpretation used by new accounting historians... have not meant a complete repudiation of the conventions of traditional history”.

Funnell (1996) explored the scope for mutuality, greater understanding and synergistic co-operation between new and traditional accounting historians through their common concern with interpretation and the narrative form. Indeed, the

deployment of narrative in both historical and contemporary research has been a particular focus of *AAAJ* and one of its editors (Llewellyn, 1999; Parker, 1997, 1999a). Funnell subsequently reiterated that as new accounting historians had not embraced the excesses of the postmodernist challenge in historical writing and were eagerly producing counternarratives, there remained “much to share in narratives between new and old accounting historians even though the newcomers may not like to be reminded of the continued debt to what is often seen as a now embarrassing relative” (Funnell, 1998a). Kearins and Cooper’s (2002) discussion of Foucault’s genealogical method similarly highlighted that while there are divergences of focus and approach with ‘old’ accounting history, the practices necessary for operationalising ‘new’ accounting history, such as utilising archival evidence, were not far removed from the priorities of the traditional historian.

While such contributors to *AAAJ* have assuaged conflict in the academy and greatly facilitated the scope for collaborative research it might be argued that conciliation, as exemplified in histories of costing and accounting historiography, has been pursued to excess. Given the intrinsically subjective nature of historical research and writing, consensus may neither be attainable or desirable. The practitioners of the wider discipline of history “see the world in diverse ways; there is indeed no consensus on matters of substance, and historians will never speak with one voice” (Jordanova, 2000, p. 201). While it is recognised that polarised stances can be destructive and diverting (particularly when founded on poor quality scholarship) they may also energise. We might therefore ask whether rapprochement and co-operation is the only route to securing the “intellectual inheritance” of accounting history (Funnell, 1996). If it is accepted that controversy (over subjects studied, methodologies employed, the

selection and interpretation of sources, paradigmatic perspective adopted and conclusions reached) is the life blood of knowledge production in history the many attempts to apply emollients to relieve epistemological and historiographical discomfort may not be wholeheartedly welcomed. Henry Adams famously stated “History will die if not irritated. The only service I can do to my profession is to serve as a flea.”

Given that in history there is “no single final account” (Fulbrook, 2002, p. 195) “competing accounts” are to be encouraged (p. 7). As in accounting practice while creativity and subjectivity disturb the quest for objective truth they also create constructive discourse. Accounting history publications represent interim accounts produced with no particular regard to the concept of periodicity. Surveying the comparative decline of research on costing history and accounting historiography in recent years indicates that while plurality and convergence may have countered overt dogmatism it has also quelled the vigorous spirit which fired debate and the search for deeper historical understanding which characterised the 1980s and 1990s. Neither from the perspective of the adherents to paradigms seeking to interpret the evidence through particular lenses or empiricists pursuing the quest for the true facts, can investigations of these core themes in accounting history be considered ‘complete’. Indeed, this is a particular issue for those who aspire to write detailed, accurate and factual histories of accounting (as well as those who seek synthesis in accounting history). Without more extensive investigation of core questions the production of “comprehensive accounts” of the past – “namely those accounts that purport to sum up a historical subject in a way that is both *true and fair*” (McCullagh, 2004, *emphasis added*), will be subsumed by “partial accounts” - biased interpretations and

explanations which are insufficient to generate overarching and balanced histories of a whole subject area.

There is a discernible focus in *AAAJ* on new methodologies and the identification of research opportunities. Methodological plurality has been a feature of the journal from the outset. In the first issue the editors declared their receptivity to studies which deployed approaches and methods not “readily admitted in many traditional research journals”, including “historical development studies” (Guthrie and Parker, 1988).

AAAJ has been much concerned with the various ways of doing history and the debates which surround them. One such early focus was on the application of oral history. Collins and Bloom (1991) urged the greater use of oral history in accounting and provided a useful introduction to its application and limitations as a research method and pedagogical resource. Collins and Bloom identified the potential of the technique for illuminating histories of accounting regulation, professional organisations and key actors. It was primarily Hammond and Sikka (1996) however, who pointed accounting historians to testimony gathering in order “to give voice and visibility to those marginalized or otherwise adversely affected by accountancy”. Both papers (along with Carnegie and Napier, 1996) emphasised that oral history was an under-utilised methodology in accounting. Although there have been some noteworthy contributions oral history remains under-utilised a decade, particularly later in relation to the study of accounting elites, suppressed groups, and those who have activated and been impacted by accounting.

The practicalities of conducting accounting history research features in several contributions to *AAAJ*. Kearins and Hooper (2002) revealed the pathways to

actualising projects informed by theorisations associated with the ‘new’ accounting history. Papers by Stewart (1992), Funnell (1996) and Carnegie and Napier (1996) not only helped to plot the diverse character and scope of ‘new’ accounting history through highlighting divergences and convergences with traditional approaches, they also offered insights to the implications of the same for devising research strategies, performing research and writing accounting history. In their exploration of the new research agenda of comparative international accounting history the last mentioned authors not only defined the scope and nature of the approach but, anxious to reveal their intent “not just to “preach” but also to “practise””, illustrated its application through a case study of agrarian accounting (Carnegie and Napier, 2002). More recently, Carmona and Ezzamel (2007) devoted a significant part of their contribution on ancient accounting to a rich discussion of research questions and the theoretical and empirical complexities surrounding investigations of accounting and accountability in civilisations culturally and chronologically distant from those of the present.

Histories of professionalisation

A major theme in accounting history in recent decades has been the professionalisation of accountants. Many contributions on this subject have appeared in the mainstream accounting and specialist accounting history journals (Napier, 2006). The histories of accounting professionalisation in *AAAJ* are part of the wider post-functionalist agenda, accepting of critical interpretations of professional behaviour. The approach recognises that professions are intensely political, engaged in inter and intra occupational conflict and the self-interested pursuit of closure and

collective mobility. Studies reveal that the pathways to accounting professionalism are various and stories of professionalisation are manifold. The critical view of professional behaviour was summarised by Lee (1995) in his narration of the way in which professionals deploy the rhetoric of the public interest as a veil behind which they pursue economic advantage. Prosopographical studies affirm that the formation processes and character of accounting associations and firms vary, having been shaped by the aspirations, ideologies and predilections of individual actors operating in their own localities (Carnegie et al., 2003a) and as international migrants (Lee, 2001).

Historical contributions on the professionalisation of accountants also reveal the complexity of organisational strategies, how they succeed and why they fail. Allen (1991) examined the strategies deployed by the accountancy bodies in Australia to achieve and maintain professional dominance and status during the second half of the twentieth century. Allen discovered that dominance was most successfully achieved in relation to knowledge claims and professional ethics. The profession was least successful in securing state support for measures, such as registration, which would validate professional dominance. Shackleton (1995) illustrated that the pursuit of professional privileges is not assisted by bouts of inter-organisational competition and the existence of intra-professional status differences. Studies of the British accountancy profession's attempts to actualise closure strategies also revealed the debility of its organisations and actors when engaging in the political arena. Walker and Shackleton (1998) pointed to the complexities of gaining the sanction of the state for monopolistic dominance particularly when professional elites exhibit a naïve comprehension of the policy making process and the workings of government. While

the profession has not always secured advantages from the state, its practitioners perform important functions within it, especially those operating in the public sector. As well as introducing a Gramscian approach to studying the profession Goddard (2002) reveals public sector accountants and their professional organisations as constituted by, and as agents in, the transmission of the dominant ideologies of the state.

The aforementioned research concerns professionalisation in the Anglophone world – in particular the UK and Australia. That said, some studies in *AAAJ* on the modern-day audit profession, such as those on Greece (Caramanis, 1998) and Nigeria (Okike, 2004), have offered useful historical insights to new locations. Another important exception to the predominantly Anglo focus was the special issue of *AAAJ* guest edited by Chris Poullaos in 1999 on ‘Organising the Accounting Profession in Asia’. This presented appetising histories of the emergence of different institutional structures and professional ideologies in diverse cultural, social, legal and political contexts. These papers also revealed the dynamic character of accounting professionalism in the wake of rapid state transformations, westernisation, internationalisation, and the creeping presence of the big firms, as in China (Hao, 1999) and Malaysia (Susela, 1999). Moreover, they suggest the importance of analysing local occupational configurations and professional identities in their specific socio-cultural settings. In the Philippines Dyball and Valcarcel (1999) located the primacy of familial networks and the limited operation of formal regulation in the configuration of the accounting field. Yapa (1999) identified the complexities of pursuing professional projects on unfamiliar economic and political terrain such as the Sultanate of Brunei Darussalam.

Despite the appearance of the special issue on 'Organising the Accounting Profession in Asia' in 1999, subsequent histories in *AAAJ* have tended to revert to traditional sites. Continuing fascination with the institutional roots of the modern profession in Scotland has not been dampened by the limited uncovering of substantive new evidence or the deployment of alternative theoretical lenses. Rather, extant tales are reformulated through counterfactual under the compelling invitation to go "where no accounting historian has gone before" (Lee, 2006). There is also a disturbing tendency in the non-Anglo-American research which has appeared in *AAAJ* (and elsewhere). Histories of professionalisation are not as indigenously sensitised as they might be. While the editor of the special issue on the profession in Asia valiantly emphasised the retention of "local accents and concerns" and identified the inescapable influences of Anglo-American institutions (Poullaos, 1999) there was an assumption running through the contributions that the import and emulation of western-style professionalisation processes and structures of professionalism are worthy aspirations for progressive Asian states. Further, the essential paradigmatic frameworks deployed to research the history of professions in Asia are the functionalist, critical and interactionist theories which essentially emanate from western experience. Hence, Sakagami et al (1999) concluded that the profession in Japan "lags far behind the profession in the west". Yapa (1999) perceived professional organisation in Brunei as 'failed' when measured against UK and US experience. Dyball and Valcarcel (1999) concluded their illuminating study by raising the question of whether the Filipino accountant is a 'professional' as defined in the west.

Just as accounting history research illustrates that there is no single pathway to destination ‘professional’ nor is there a universal concept of ‘profession’. There is an emerging consensus that no singular post-functionalist explanatory model is capable of capturing the diverse experiences of professionalisation. Indeed contributors to *AAAJ* who have examined very recent episodes in the profession’s history find elements drawn from several sociologies of professions useful. Observe, for example, the various frameworks deployed to explain the AICPA’s failed attempt to establish a global credential on the basis of knowledge claims (Shafer and Gendron, 2005). The contributions on the history of the profession which have appeared in *AAAJ* exemplify the desirability of exploring new locations, and doing so with greater epistemological and empirical sensitivity to the uniqueness of the sites investigated. *AAAJ* has been silent on histories of professionalisation in continental Europe. Here alternative models of professionalism emerge in a context where the very concept of ‘profession’ may be alien to sociology. Sciulli (2005), controversially (Torstendahl, 2005), reminds us that:

Not a single continental language either before or after the Second World War developed indigenously a term synonymous with or generally equivalent to the English term ‘profession’. Rather, the terms closest in German, French and Italian all refer to more general social categories: middle class (*Bürgertum*; *bourgeoisie*; *borghesia*), economic middle class (*Wirtschaftsbürgertum*) and educated middle class (*Bildungsbürgertum*; *bourgeoisie a talents*; *borghesia umanistica*) (also Kocka, 1990; Torstendahl, 1990).

Delimiting the frame of reference to the Anglo-American model of professions therefore stultifies the production of histories of accountants in numerous other places. It also constrains scope for interdisciplinary engagement. For example, the continental European assumption that ‘professionals’ are located within wider social classifications sits comfortably with the increasing recognition in Anglo-American studies that a more holistic conception of the accounting function should be employed

if we are to more fully comprehend the processes of professionalisation and the nature of accounting professionalism. Also compliant with this broadening of scope is an emerging focus on processes of professional socialisation and the context-specific construction of professional identities, ideologies, statuses, cultures and networks. That is, studies of the socio-cultural formation of accounting professionals in historical contexts. This contrasts and complements the usual emphasis on histories of the organisations which accountants formed to institutionalise and assert their professional claims. Indeed, these dimensions of professional behaviour and culture are discernible through studies of the other spaces which accountants inhabit such as their firms (Cooper and Robson, 2006) and domestic establishments (Edwards and Walker, 2007).

Thus, so far as sources permit, a shift from histories of accounting professionalisation to histories of accounting professionalism is discernible. Such themes are also apparent in studies of professions in general in the modern day. Indeed it is likely that recent developments in the sociology of the professions will continue to infuse and hopefully refresh historical investigations of accountants. Such developments include modifications of and departures from closure orientated studies (Freidson, 1994, 2001) and a focus on professionalism as a disciplinary mechanism and as a discourse of occupational and political change (Evetts, 2006a, 2006b; Fournier, 1999). Subjects of interest to social historians such as the role of professionalism in state formation and the preservation of capitalist order may yet excite the attention of accounting historians (Perkin, 1988).

Socio-cultural histories of accounting

In their retrospective and prospective of accounting history for *AAAJ* in 1996 Carnegie and Napier discussed a variety of research themes. These included studies of business records, biography and prosopography, institutional histories, public sector accounting history and comparative international accounting history. The authors also referred to the prospect of accounting history developing in “surprising and unpredictable directions”. This prophecy proved apposite in relation to the emergence of new accounting histories with a focus on the social and cultural, broadly defined.

While *AAAJ* has not always been the birthplace of new ventures in accounting history research, it has given impetus and helped entrench agendas *à la mode*. Special issues have been especially important in this respect. In 2000 Gallhofer and Chew guest edited ‘Accounting and Indigenous Peoples’. The historical studies therein revealed accounting and accountability as softwares of imperialism, and as instruments in the governance, exploitation, assimilation and dispossession of indigenous people and their cultures (Davie, 2000; Neu, 2000; also Neu and Graham, 2004). Subsequent contributions also indicated that accounting could be deployed to resist colonial intrusions (Dyball et al, 2006). Studies in this field illustrate the potential for historical studies in societies and cultures where understandings and applications of ‘accounting’ contrast starkly with western concepts and practices, and where conflicts arise between the same (Chew and Greer, 1997; Gibson, 2000; Greer and Patel, 2000; Jacobs, 2000). The principal focus of accounting histories of indigenous peoples has been on sites of western imperialism and the British Empire in particular. Once more it appears appropriate to explore the potential for studies of accounting, indigenous peoples and colonialism in pre-modern and non-Anglo empires.

Investigations of the historical intersections between accounting and religion reveal the potential importance of theology in the emergence of accounting and accountability concepts and practices. This agenda also extends the scope of accounting history research to organisations which have been central to economic, social and cultural life in the past. Historical insights can be gained from a number of the contributions to the special issues of *AAAJ* on 'Theological Perspectives on Accounting' in 2004 and 'Critiquing the Sacred Secular Divide' in 2005. Among the papers therein which feature history Jacobs (2005) explores the concept of stewardship in accounting through the writings of John Wesley. Hardy and Ballis (2005) draw attention to Niebuhr's distinction between internal and external histories, an analytic which merits consideration beyond studies of the sacred-secular divide. Jacobs and Walker (2004) reveal that historical studies of organisational and personal accounting in religious groups can problematise accepted schema for the study of accountability. Tinker's (2004) critical discussion of ideologies of religion and calculative sciences illustrates the entwined lineage of modern accounting, capitalism and religion and serves as a reminder that histories of accounting and theology should extend beyond the Judeo-Christian church.

During the mid-late 1990s there were calls for more social histories of accounting and accounting in the everyday (Hopwood, 1994, Walker, 1998, Parker, 1999a). A special issue of *AAAJ* on 'Accounting at Home' in 2000 contained some historical contributions relevant to this agenda. Walker and Llewellyn (2000) argued that micro-level accountings by individuals and families could provide historical insights to the public-private interface, the shifting function of the household as a unit of production and consumption, the theological foundations of accounting, the operation of

patriarchy and the gendered nature of accountability. Froud et al (2000) charted the historical absence of the household in national accounts as part of their call for a new social accounting. Komori and Humphrey's (2000) study of household accounting in post-war Japan served as an early reminder that the scope of historical research in this emergent field should not be bounded by an Anglo-American frame of reference. The paper also revealed that household accounting is a practical reality as well as a prescribed ideal, particularly when it is sponsored by powerful institutions and allied to contemporary ideologies. Historical studies which compare prescription and practice are also beginning to reveal the diversity of accounting techniques employed in the home and the complexities of gender accountabilities (Carnegie and Walker, 2007a, 2007b).

Whereas the foregoing subjects represent areas of advance in socio-cultural histories of accounting, the pages of *AAAJ* also reflect more limited momentum in the production of historical knowledge about accounting and gender. The special issue of *AAAJ* in 1992, 'Fe[men]ists' Account', alluded only briefly to the role of history in the feminist accounting project. There was passing reference to epistemological and theoretical issues relevant to the pursuit of a compensatory *herstory* of accounting and to the deployment of history in literary studies of feminist accounting but little was offered by way of defined and practical research opportunities for feminist accounting historians. Although much has been made of potentialities: of methodologies such as oral history for revealing the hitherto hidden voices of women and other dispossessed groups (Hammond and Sikka, 1996) and of new research sites for investigating accounting and the oppression of women such as the household (Walker and Llewellyn, 2000), empirical studies on these themes have been less evident (Walker,

2003). The study of publication patterns by Carnegie et al (2003b), which reveals accounting history as a masculinised discipline, provides some insight to the reasons for the dearth of accounting histories on women and gender.

The limited advance of the gender agenda in accounting history is disappointing. It contrasts with the growing literature on accounting histories of race. Given that sex and gender differentiation persist in both the past and the present it is surprising that their study should have attracted limited attention in recent accounting history research. Elsewhere (Walker, 2007) the author argues that accounting history scholarship has remained in the 'pioneer' and 'recovery' phases of feminist and gender history, has not 'defamiliarized' the sub-field in the ways achieved in mainstream history, and appears to have remained impervious to developments in feminist and gender historiography which offer regenerative potential. Ways in which accounting historians can re-engage with core themes in feminist and gender history are suggested. These include the potential for exploring the oppression and subordination of women, the public-private divide, gendered distributions of power and the construction of gendered identities. I also indicate how accounting historians can contribute to the wider feminist agendas of restoring women to history and formulating new periodisations.

In relation to the other component of the 'trinity' of bases of oppression and exclusion - class - accounting historians have had even less to say. As an explicit analytical category class has seldom featured in the corpus of recent empiricist accounting history in *AAAJ*, or elsewhere. In the context of the class dealignments of the post-industrial present historians operating in other sub-fields have noticed the

disappearance of class from their literatures (Walkowitz, 2006). However, like race and gender, class represents a fundamental basis of social stratification, exploitation and identity in the past - it merits attention by accounting historians.

Social and cultural histories of accounting are not without controversy. Particular concerns surround the assumed catholicity of accounting in these arenas, the increasing opaqueness of accounting in locales beyond the business and economic domains. Indeed this issue was presaged by Carnegie and Napier in 1996 when they noted that in critical studies “what counts as accounting, what is admitted as evidence for the accounting historian, what is considered as a possible interpretation of accounting’s impact on organizational functioning, may well be expanded”. A decade later Napier (2006) more confidently affirmed that the new accounting history had contributed to such broadening. For example, the advancing research on accounting, imperialism and indigenous people is enticing, exciting and important. It can also frustrate. Some find the presence of accounting in the historical episodes investigated to be clouded by its abstract blending with discussion of administrative devices, bureaucratic apparatuses, calculative techniques, numerical representations, funding mechanisms, financial management systems and accountability regimes. These words are not metonyms for ‘accounting’, they often seem to be used *totum pro parte*.

Broad conceptualisation are employed which draw such phenomena into the orbit of accounting. Some studies of this genre seldom dwell long on the performative aspects of ‘accounting’ and accounting evidences. The implication of formal and informal accountings in imperial expansion, the operation of colonialism and the oppression of indigenous peoples is undeniable. But the limited deployment by researchers of

discourses which illustrate the intention of contemporaries to utilise accounting techniques in these ways together with the apparent dearth of evidence of conflicts between coloniser and colonised, oppressor and oppressed which explicitly refer to or centre on accounting, suggest that the technique was not as pivotal as is sometimes claimed. More constructively, similar concerns about what is and what is not 'accounting' and complaints of evidential absences have encouraged debate and knowledge advance in accounting history in the past. They require further airing now. In locating contemporary understandings of the character and function of particular forms of calculation, and issues about what constituted accountings, accounting historians might converse more readily with the significant number of other historians who have investigated the rise of observation, fact-finding, statistical abstraction, classification and the governance of populations during modernity (Hacking, 1990; Joyce, 2003; Poovey, 1995, 1998).

Relatedly, accounting as 'social and institutional practice' has become an obligatory exordium in history papers which venture from the technical core. This mantra, together with demands for contextualisation and the pursuit of novel accountings on the margins have been of enormous value in unlocking new research territories (Miller, 1994, 1998). They have been less useful in providing aids to navigating the unexplored landscape. Consequently some authors appear to assume that mere subscription to the notion of accounting as 'social practice' is sufficient – the assertion being unsupported by convincing analyses of how accounting actually operated in this way. There are important issues about how and where accounting historians are to seek out and locate the role of accounting in the social – its function in the construction of social relationships, its application as an instrument of social

control, its capacity to solidify social structures, or form social identities. Elsewhere the author attempts to identify ways in which accounting processes, classifications and disclosure could be more firmly implicated in the study of social identity and social control (Walker, forthcoming).

The absence of investigations of specific elements of accounting in the social and the broadening understanding of what counts as accounting have often resulted in reviewers in accounting history no longer asking the question ‘so what?’ but ‘where is it?’ Where is the accounting? How did it operate as a social practice? As they extend their searches to undisturbed places accounting historians might display greater sensitivity to identifying the presence of accounting. In particular, asking whether what is investigated was perceived by contemporaries as accounting appears apposite. If I may embellish but hopeful not distort the meaning of some sentences recently penned by Christopher Napier (2006). While, in the new accounting history, “accounting is viewed as a subset of a broader category of calculation” and thereby permits investigation of a “bundle of practices (calculative or otherwise)”, it is assumed that those practices were “*labelled* as accounting” in the specific spatio-temporal sites being studied. This assumption of the historically situate also appears to be implicit in Peter Miller’s (1998) assertion that “There are no general principles by which one might be able to arbitrate as to what should be inside and what outside accounting. For what is outside accounting today can become a central and taken-for-granted part of accounting within as little as a decade”. Most’s (1977, p. 2) pragmatic observation that at specific historical junctures “Accounting is the solution of problems *using accounts*” (*emphasis added*) is useful in this connection.

Engagement with the ‘literary turn’

While discussing accounting histories of the socio-cultural we should pay particular attention to a discernible emphasis in *AAAJ* on language and literature. While historical studies drawing on the visual arts may be found in the journal (Gallhofer and Haslam, 1996) a focus on text - historical dimensions of accounting and language, literature and narration - is one of its distinctive features. Early papers by Mills (1989) and Parker (1994) offered etymologies of key words and concepts in accounting. The authors usefully provided insights to the sources which may be employed in histories of the changing vocabulary of accountants and their discipline. While these papers are also important to those exploring the complications of translating elemental terms across multiple languages in an era of accounting harmonisation, it is unfortunate that they have not inspired accounting historians to venture further into this field.

The editors of *AAAJ* have long encouraged the production and analysis of literature which offers commentaries on and insights to accounting. Accounting historians have discovered novels and other literary forms which illuminate contemporary perceptions of accounting and accountants. They have been intrigued by the unexpected presence of accounting in popular media and become mildly excited in their reportage of the same. Chandler (1999) reproduced a number of poems and alternative lyrics to popular songs which offered satirical comment on late nineteenth century auditing. Mattessich (2000) identified early forms of ‘forensic accounting’ in a translation of a short story authored by de Alarcón in nineteenth century Spain. The accounting in Chaucer’s *The Canterbury Tales*, and *The Shipman’s Tale* in particular, was discussed by Parker (1999b) and Buckmaster and Buckmaster (1999). Parker establishes that Chaucer was conversant in accounting and shows how *The Shipman’s Tale* “can be

read as a series of transactions expressible in terms of debits and credits”. Buckmaster and Buckmaster contend that literary historians have underestimated the significance of the accounting in Chaucer’s work because they lack technical knowledge of the subject. The authors encourage interdisciplinary collaboration between students of accounting and literature when interpreting such works. What is not suggested is greater engagement with historians whose approach to examining such texts has been transformed by the ‘literary’ or ‘cultural turn’.

While Buckmaster and Buckmaster (1999) provide a critique of the literary analyses of *The Shipman’s Tale* conducted by others they do not perform or advocate deconstructing the text with a view to the search for meaning. Yet a reading of their paper (and that by Parker) suggests that *The Shipman’s Tale* offers scope for drawing out important insights to accounting and gender and the cultural representations of accounting in Medieval England. It is equally clear from reading these contributions that while students of literature might indeed benefit from knowledge of accounting (as Buckmaster and Buckmaster advocate), accounting historians for their part would be advised to connect with poststructuralist approaches to analysing texts with a view to gaining insights to meaning, practice and representation. In this connection Phiddian’s (1996) paper in *AAAJ* is important. While his study of Swift’s *A Modest Proposal* (1729) is relatively light on accounting per se Phiddian’s analysis reminds accounting historians what can become visible through a deconstructionist lens. In particular the capacity for revealing what accountants, conditioned by quantitative discourse and searches for objectivity, “are blind to, as well as what they can give insight to”.

Recognition of the potential offered by studies of the discursive, of the search for meaning in texts, is deserving of greater attention by accounting historians. Perhaps we have been too reluctant to engage with the 'literary turn' despite the potential of deconstruction for offering new ways of seeing and rethinking the ways in which evidence is interpreted. It is worth iterating that in the current more tolerant post-structuralist environment, in which "we can now again legitimately refer in history to a non-linguistic reality while still remembering that our sources remain texts" (Munslow, 2005), such engagement does not necessarily imply subscription to the whole postmodernist critique of history which many accounting historians find unpalatable (Funnell, 1996, 1998a).

Examples of the insights to be gained by viewing through a deconstructionist lens become apparent from reading studies by historians such as Poovey (1996) and Connor (2004) who operate outside of accounting but recognise the significance of the subject. The former discerned deeply gendered meanings from her examination of didactic texts on double entry bookkeeping written during the sixteenth and seventeenth centuries. Poovey uses these sources to show how women, associated with the inconstancy and unruliness, were discursively excluded from the production of commercial knowledge as amassed in the numerical, rule-based elements of double-entry bookkeeping. Connor's (2004) deconstruction of eighteenth century fiction, almanacs and pocket books reveals these texts as constitutive of female selfhood, of woman as accountant, and accounting as a device for disciplining the ungoverned female body. Other studies of early financial texts not only help chart the development of modes of formatting and presenting accounting data, they also offer insights to the emergence of the bureaucratic state, advances in literacy, the history of

book page design, shifts from oral to textual practices of discourse, and the transformation from narrative to numerical representations of transactions (Tebeaux, 2000).

Histories of other accounting sub-fields

AAAJ has also been an important medium for the production of histories emanating from the pursuit of sub-fields more closely associated with research into the modern-day, such as public sector accounting and international accounting. Accounting in the public sector has, of course, featured large in the pages of *AAAJ* and that literature is reviewed elsewhere in this issue. Some *AAAJ* authors operating in public sector accounting have identified their contributions as historical research. Their work offers some gratification to those who have suggested that the public sector deserves greater attention by accounting historians (Carnegie and Napier, 1996). A number of early *AAAJ* studies on the public sector utilised history to track and comprehend the shifting agendas of new public management from the late 1970s (Hamburger, 1989; Humphrey et al, 1993). Investigations of earlier episodes of public sector accounting history were largely motivated by issues raised during recent decades of radical reform. For example the study of financial reporting by hospitals in NSW since the mid-nineteenth century by Scott et al (2003) provided historical insights to contemporary debates over cash versus accrual accounting and change processes (more recently see Mir and Rahaman, 2007). Although engendered by concerns of the present these studies usefully take historical research into organisations, such as hospitals and government departments, which exist beyond the traditional concern of the accounting historian with the business enterprise.

In addition to revealing insights to accounting change and how accounting and accountability regimes colonised places beyond the factory, public sector studies also introduce accounting historians to research techniques and approaches which seldom feature in their methodological armoury. Notably, the application of content analysis by Degeling et al (1996) and Funnell's (1998b) microhistorical approach and use of processual analysis. An early study which might have received more attention from accounting historians was Bergevärn and Olson's (1989) investigation of municipal accounting in Sweden. This was unusual in its advocacy of an empirically grounded approach to theoretical development in history, and thus offered an interesting dimension to subsequent historiographical debates.

A number of *AAAJ* researchers of public sector accounting have then, revealed their receptivity to historical analysis. An invitation to engage in the historical study of another major sub-field of contemporary accounting research - international accounting – has been issued by Carnegie and Napier (2002). However, the same predilection for seeking antecedents and better understandings of current practices through studying the past does not appear to be apparent among colleagues in corporate social and sustainability accounting. Maltby (2005) observed that Deegan's (2002) paper in *AAAJ* on social and environmental accounting “identifies 13 actual or potential research areas – investigation of the historical development of CSR does not figure among them”. Maltby (2004) illustrates the desirability of historical investigation of corporate social reporting by challenging extant chronologies of its appearance and suggesting the utility of pursuing knowledge of its past in order to better understand its manifestations in the present.

While historical studies of corporate social disclosure have featured in other journals, the literature is not voluminous and largely features single firm studies (Adams and Harte, 1998; Guthrie and Parker, 1989; Solomon and Thomson, 2006; Unerman, 2000). This lacuna is also surprising from the accounting historian's perspective given the rapid growth of environmental history since the 1970s (as exemplified by the emergence of journals such as *Environment and History* and *Environmental History* as well as a spate of books) and the receptivity of its practitioners to multi-disciplinary engagement (see McNeill, 2003). There appears to be scope for greater historical investigation of the measurement and reporting of environmental and social degradation and its consequences. What do accounting texts and practices, produced during periods of industrialisation and imperialism for example, reveal about contemporary assumptions of nature and progress, of consumption and waste, and the exploitation of natural resources in colonial outposts (not only the indigenous peoples who inhabited them)? How did historical accountings measure externalities and represent environmental and ecological impacts, if at all?

Indeed a reading of environmental histories of Britain (such as Clapp, 1994 and Sheail, 2002) indicate a number of themes and sources which ought to excite the attention of accountants. These include the desire by contemporaries to apply scientific method and devise ways of quantifying the impacts of urban-industrialism, particularly in relation to public health; the deployment of concepts of cost in the work of sanitary authorities, town and country planners, and royal commissioners investigating transport, air and water pollution, sewage and coastal erosion; the history of macroeconomic thought on natural resources as capital and the

measurement of their depreciation. We might also examine the accounting practices of organisations such as the Forestry Commission (1919), the National Trust (1894) and philanthropic organisations for evidences of the emergence of sustainability or social responsibility reporting (Walker, 2006b).

An excellent example of the potential in this field is offered by recent studies on atmospheric pollution in nineteenth century Britain (Mosley, 2001). Industrialised Britain was the centre of an empire on which the sun never rose. Luckin (2003) has charted how, from the 1840s, reformers employed cost estimation to place monetary values on the social and environmental impacts of smoke fog in London. Narrative reporting also featured. Estimations included the costs of washing clothes, lost wages through illness, burning domestic fuel to keep warm in low sunlight and damage to buildings and plants. Further, the associated discourses offered insights to Victorian Social Darwinism, urban-rural distinctions, power relations and the pervasiveness of class: “These cost-accounting exercises focused intensively on the needs of the middle and ‘respectable’ working classes and paid little attention to the lives of the London poor” (Luckin, 2003). Over a century later the ‘great smog’ of 1952 caused 4,000 deaths in Greater London (Sheail, 2002, p. 44). A public enquiry estimated that the measurable cost of air pollution was 1-1.5% of national income but this excluded the monetary cost of ill-health and death, the value of lost labour and a series of longer-term impacts such as acid rain and the greenhouse effect. These accountings were performed in a period when meteorologists warned not of global warming but a new ice age (Clapp, 1994, p. 49).

The interdisciplinary imperative

The various subjects of accounting history research reported in this paper would appear to suggest that its practitioners are well attuned to interdisciplinary engagement. Yet, some commentators have doubted the degree of that engagement. *AAAJ* has been a principal medium for publication in interdisciplinary accounting research since 1988. However, in their editorial epistle for 2006 the editors of the journal lamented the apparent tendency towards the fragmentation and introversion of accounting research specialisms. Accounting historians were hauled up as an illustration of the disengagement of specialists from the wider accounting community. Guthrie and Parker (2006) observed that during the 1980s and 90s accounting history was characterised by its blossoming interdisciplinarity. It was a sub-field that had come out of the closet (also Okano, 1999). But as their specialism has grown and gained a distinctive identity many of its practitioners have become less visible in the wider accounting firmament. It is complained that accounting historians tend to patronise the increasing number of conferences and journals devoted to their own sub-discipline. They have lost their interdisciplinary bite and engage only with other accounting historians. They have become ghettoised and their subject restored as a monodiscipline.

While Guthrie and Parker perceive the physical and intellectual detachment of accounting historians from accounting, it has also been suggested that they are similarly distant from the sister discipline of history (Walker, 2005). In recent years the search for the theory and practice of accounting in historical contexts has broadened to encompass diverse arenas. In addition to traditional connections with business and economic history, accounting historians increasingly interface with

social, political, architectural, agricultural, literary, military, transport, gender, theological, and art history. However a number of studies of publishing patterns suggest that interdisciplinary engagement and knowledge transfer between accounting and other histories is limited and that accounting historians are essentially introspective (Carnegie and Potter, 2000; Anderson, 2002; Carmona, 2006).

Accounting historians appear largely unaware of the increasing interest among mainstream historians in accounting and seldom aspire to publish in the journals of the larger discipline. There is a history literature in English and other languages which connects with the interests of accounting historians and suggests new research areas but it is rarely accessed by them. This history literature relates to accounting in various organisations (educational, military, transport, medical, religious, government and public administration), locales (such as Eastern and Central Europe and Central and South America), economic sectors (primary) and periods (pre-modern). Further, as the author notes elsewhere “There also remain territories, civilizations and cultures in the African, Asian and South American continents which have received little attention from any historians with an interest in accounting” (Walker, 2005). Greater receptivity to interdisciplinarity in accounting history and conversations with historians operating in other sub-fields is also advocated for their potential to challenge the ‘Anglo-Saxon’ hegemony in accounting history, arrest introspection and regenerate through the importing of new theoretical and methodological approaches.

Conclusions

In the wake of the confrontational ‘golden nineties’ accounting history is in something of a transitional phase. The heated debates which graced the pages of *AAAJ* and other

journals during that decade have cooled and been replaced by a search for positioning and direction. A broadening out of spatial and temporal domains, together with searches for accounting in unfamiliar organisational sites, has proceeded apace in recent years. Such reconnaissance will continue to excite and invigorate, particularly when its objects are firmly anchored in the discovery of accountings and guided by interdisciplinary engagement. Accounting history research has ventured far beyond its technical core. In a period where originality is a prized attribute of an academic paper the search for evidences of accounting in new places is incentivised. Historical debate, the life force of the discipline, is energised by identifying fresh controversies in new arenas but it is also about bringing new sources, theories and methodologies to bear on established themes.

In our journeys to new places accounting historians should not bypass more enduring controversies or allow central issues in accounting history to atrophy. Eclecticism and analytical flexibility are also important to re-focusing attention on items of unfinished business. Issues such as the relationship between accounting and capitalism are of fundamental importance not only to accounting history but to history. We are far from presenting final accounts of the accounting histories of gender, class, cost and management accounting or professionalisation. Accounting historiography is constantly enlivened by emergent debates in mainstream history. In some of these principal areas of investigation accounting histories appear to be locked within tripartite sets of theoretical parameters. Cost accounting history is discussed within the triumvirate of Foucauldian, labour process or economic rationalist paradigms. Histories of professionalisation are conducted within functionalist, critical or interactionist theories. In these two major fields no resolution has been achieved even

though adherence to vogueish multi-paradigm approaches and conciliation might suggest otherwise. The end point has not been reached – not only are there new empirical sites to test these theories against, existing sites can be tested against other theories. Such debates require irritation and re-ignition to arrest sterility and introversion. As Previts et al, quoting Peter Geyl, reminded us in 1990, history is “argument without end”.

Accounting historians should undoubtedly continue to seek out and explore the shifting margins of accounting. In doing so we might display greater awareness of the need to keep accounting in accounting history. This suggestion is not a Whittington-esque (1995) complaint that accounting history is ‘becoming too interesting’ but we should not assume that locating new fields of enquiry is only possible by departing from what we understand, and historical actors understood, accounting to be. What current generations of accounting historians, armed with new methodologies and theoretical frameworks, or contemporaries perceived as accounting is yet to be uncovered in numerous other times and places. This endeavour is achievable not through disengagement from the fundamentals of the home craft but through the insights offered by other disciplines. In the wider interdisciplinary exchange, we might ask what does accounting history have to offer other historians if it has lost accounting?

In relation to accounting history in *AAAJ* we might criticise the extent to which authors have encouraged convergence and conciliation in the great costing debate and the paradigm wars, the Anglocentrism of histories of professionalisation, the seeming devotion to narrative and limited development of the opportunities presented by the

literary turn, and in common with other journals, the predominance of historical studies of western sites in the modern age. We might also suggest that although the journal is an important medium for advocating techniques such as oral history and new approaches such as comparative international accounting history it does not contain many studies which apply these innovations. In this, the editors are of course, at the mercy of the shifting interests and research agendas of authors. Moreover in the context of the pervasive research imperative which encourages quick fixes, it is easier to extol the merits of methods such as oral history than embark on lengthy projects which apply them. The pursuit of other innovations such as comparative history has been characterised as offering twice the work but half the credit (Kocka, 1999). It might be suggested that *AAAJ* has been more concerned with releasing the hare than seeing it chased by the greyhounds. Equally there may simply be too few greyhounds in accounting history to take up the chase.

But it would be wrong to dwell on such negatives. *AAAJ*'s consistent support of accounting history research should be applauded, as should its commitment to interdisciplinary endeavour, enthusiastic pursuit of new fields of historical enquiry, and receptivity to methodological plurality combined with practical guidance on implementing the techniques advanced. Moreover *AAAJ* and its authors have contributed substantially to advancing knowledge of the history of accounting and the continuing presence of a sub-discipline whose legitimacy in the canon of accounting research was long questioned.

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